IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

THURSDAY, THE 27TH SEPTEMBER 2007 / 5TH ASWINA 1929

WP(C).No. 28734 of 2007(U)

PETITIONER:

ADANI EXPORTS LTD.,
PRESENTLY KNOWN AS ADANI ENTERPRISES LIMITED,
ADANI HOUSE, K.P.V.CHAMBERS, KOMBARA,
ERNAKULAM, REPRESENTED BY ITS AUTHORISED
SIGNATORY, MR. A.JANARDHANAN.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS:

1. ASSISTANT COMMISSIONER(AA)II,
COMMERCIAL TAXES, ERNAKULAM.

2. DEPUTY COMMISSIONER OF COMMERCIAL
TAXES(APPEALS), ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,
ERNAKULAM.

4. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY(TAXES), GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM.

BY G.P. SHRI.A.J.VARGHESE

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S.SIRI JAGAN, J.

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W.P.(C).No.28734 of 2007

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Dated this the 27th day of September, 2007

J U D G M E N T

Against assessment under the Value Added Tax Act for the year 2005-06, the petitioner filed Exts.P3 and P4 appeals along with stay petitions as Exts.P5 and P6. The petitioner is aggrieved by the action of the respondents in initiating coercive proceedings for recovery of the disputed tax pending consideration of the stay petitions.

2. I have heard the learned Government Pleader also.

3. It is only appropriate that the stay petitions filed before the 2nd respondent as Exts.P5 and P6 are disposed of expeditiously. Accordingly, I direct the 2nd respondent to consider Exts.P5 and P6 stay petitions as expeditiously as possible. Till the disposal of the stay petitions, coercive proceedings for recovery of the disputed tax involved in Exts.P3 and P4 shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

sdk+ S.SIRI JAGAN, JUDGE

///True copy///

P.A. to Judge.